

ORIGINAL

THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

2001 JUL 23 PM 4:25

FILED

In re:) Chapter 11
)
W.R. GRACE & CO., et al.,) Case No. 01-01139 (JJF)
) (Jointly Administered)
Debtors.)
) **Objections Due By: 8/30/01 @ 4:00 p.m.**
) **Hearing Date: 09/07/01 @ 1:00 p.m.**

NOTICE OF MOTION

TO: Parties required to receive notice pursuant to Del.Bankr.LR 2002-1.

The United States has filed a **Motion for an Order Compelling Debtors To Supplement Statements of Financial Affairs (and Memorandum in Support)** which requests this Court to compel Debtors to supplement their Statements of Financial Affairs by completing Question 17 of Official Bankruptcy Form 7.

You are required to file a response to the attached motion on or before **August 30, 2001 at 4:00 p.m.**

At the same time, you must also serve a copy of the response upon the Movant's attorney:

JAMES D. FREEMAN
Trial Attorney
U.S. Department of Justice
Environmental Enforcement Section
999 18th Street
Suite 945-North Tower
Denver, Colorado 80202
Facsimile (303) 312-7331


HEARING ON THE MOTION WILL BE HELD ON **September 7, 2001 at 1:00 p.m.**

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED WITHOUT FURTHER NOTICE OR HEARING.

651
102

Date: July 20, 2001

JOHN C. CRUDEN
Acting Assistant Attorney General
Environment & Natural Resources Div.
U.S. Department of Justice


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OF COUNSEL:

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Denver, Colorado 80202

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THE UNITED STATES BANKRUPTCY COURT
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**MOTION OF THE UNITED STATES FOR ENTRY OF AN ORDER COMPELLING
DEBTORS TO SUPPLEMENT STATEMENTS OF FINANCIAL AFFAIRS**

The United States respectfully requests this Court to compel Debtors to supplement their Statements of Financial Affairs to include a complete and detailed response to Question 17 of the Official Bankruptcy Form 7. The United States also requests that this Court order Debtors to examine the amendments to Official Bankruptcy Form 7, effective December 1, 2000, and determine whether other required information was omitted from their Statements of Financial Affairs. A memorandum in support of this motion is attached.

Respectfully submitted,

JOHN C. CRUDEN
Acting Assistant Attorney General
Environment & Natural Resources Div.
U.S. Department of Justice


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OF COUNSEL:

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**THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
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2001 JUL 23 PM 4:05
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE
FILED

**MEMORANDUM IN SUPPORT OF MOTION OF THE UNITED STATES
FOR AN ORDER COMPELLING DEBTORS TO
SUPPLEMENT STATEMENTS OF FINANCIAL AFFAIRS**

The United States respectfully requests this Court to compel W.R. Grace & Co. and affiliated entities ("Debtors") in the above-captioned cases to supplement their Statements of Financial Affairs to include a complete and detailed response to Question 17 of the required form. Debtors failed to provide responses to this required question in their Statements of Financial Affairs filed with the Court, and have thus far refused to supplement their statements.

BACKGROUND

Question 17 of the Statement of Financial Affairs requires debtors to disclose certain information related to environmental matters. Specifically, Question 17 requires debtors to divulge any "writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law," indicate any "notice to a governmental unit of a release of Hazardous Material," and list any "judicial or administrative proceedings, including settlements or orders, under any Environmental Law. . . ." 11 U.S.C., Official Bankruptcy Form 7.

Debtors filed their Statements of Financial Affairs in this case on June 8, 2001. Debtors' statements did not include a response to Question 17. On July 3, 2001, the United States

informed Debtors of this omission and asked that Debtors supplement their Statements of Financial Affairs as soon as possible to include the required information. (Letter from Madigan to Baer of July 5, 2001, attached at Tab 1.) At Debtors' request, the United States sent a follow-up letter on July 5, 2001 that set forth the basis for the United States' contention that Debtors' Statements of Financial Affairs were incomplete. The letter contained copies of relevant excerpts from 11 Lawrence P. King, Collier on Bankruptcy § 8.41[2] (15th ed. 2001) which discusses the history and background of the Statement of Financial Affairs (including Question 17), and the text of Question 17.

On July 13, 2001, the United States sent a second letter in response to Debtors' refusal to concede that a response to Question 17 was required (or even that Question 17 existed) and Debtors' unwillingness to specify a date certain by which they would supplement their Statements of Financial Affairs. (Letter from Freeman to Schwartz of July 13, 2001, attached at Tab 2.) This letter referred Debtors to additional authority regarding the existence of Question 17, including the collection of rules and forms (including substantial background information regarding amendments) maintained by the Federal Judiciary on the Internet at www.uscourts.gov.

ARGUMENT

I. A Response to Question 17 of the Statement of Financial Affairs is Required

Debtors must file a Statement of Financial Affairs. 11 U.S.C. § 521(1); Fed. R. Bank. P. 1007(b)(1). Debtors are required to "observe[] and use[]" the Official Forms prescribed by the Judicial Conference of the United States when preparing their Statement of Financial Affairs. Fed. R. Bankr. P. 9009; see also Fed. R. Bankr. P. 1007(b)(1) (Statement of Financial Affairs and

other disclosure documents must be "prepared as prescribed by the appropriate Official Form[.]"

While Rule 9009 allows the user of the Official Forms to make "alterations as may be appropriate," see id., it does not permit debtors to ignore particular questions in their response. The use of the Official Forms is subject to a "rule of substantial compliance." See 11 U.S.C., Official and Procedural Bankruptcy Forms, Introduction and General Instructions. As described in the Introduction and General Instructions for the Official Forms, a document will meet the standard of "substantial compliance" only if the document "contains the complete substance, that is, all of the information required by the Official Form." Id. Accordingly, when a debtor prepares its Statement of Financial Affairs, the debtor must use Official Bankruptcy Form 7 and answer all required questions in order for the statement to be complete.

In this bankruptcy, W.R. Grace & Co and affiliated entities have not completed Question 17 of the Statement of Financial Affairs set forth in Official Bankruptcy Form 7. Debtors appear to take the position that they were not aware of the disclosure requirement that this question imposes. While Question 17 is a relatively recent addition to the Statement of Financial Affairs (it was added in amendments effective December 1, 2000), it strains credulity that a high-profile debtor with sophisticated legal and accounting assistance would be caught unawares by a change to bankruptcy law. Nevertheless, even assuming that Debtors were unaware of the disclosure requirements of Question 17, the obvious remedy is to require Debtors to promptly supplement their Statement of Financial Affairs to include the missing information, and not (as Debtors seem to advocate) excuse them from their legal obligation to provide it.^{1/}

^{1/} The United States also requests that the Court order Debtors to examine other aspects of the amendments effective December 1, 2000, determine whether any other required information was omitted from their Statements of Financial Affairs, and, if so, supplement their statements to

II. The Information Elicited in Question 17 Serves an Important Governmental Purpose

Question 17 of the Statement of Financial Affairs is not a "make-work" exercise that can be disregarded at the option of a busy debtor. The information that Question 17 elicits from debtors allows federal, state and local environmental authorities, as well as trustees and other parties in interest in the bankruptcy case to assess environmental liabilities that have existed or may exist on a debtor's properties. Without this information it is difficult – and in some cases may be impossible – for governmental entities and parties in interest to accurately and efficiently determine the nature and extent of a debtor's environmental responsibilities in a bankruptcy case and any risks to the public posed by property of the estate.

This is particularly true in circumstances where a debtor has far-flung operations, involving multiple business units operating hundreds of distinct facilities within the jurisdiction of dozens of governmental entities. This bankruptcy nicely illustrates the difficulties presented. Debtors are a group of 62 companies, many of which operate in several locations across the country. Large debtors like W.R. Grace with sophisticated environmental affairs departments are in far better position than other parties in interest to determine whether a Debtor has received notice from a State or local environmental authority that it may be in violation of an environmental law at a particular site or whether a Debtor has informed a State or local authority that there has been a release of a hazardous substances at a particular site. Such information is critical to parties in interest understanding the environmental responsibilities and liabilities of the

include responses to this additional required information.

debtor. It is precisely for this reason that the Rules Committee added a requirement for environmental disclosure to the Statement of Financial Affairs.


As a result, Debtors' failure to respond to Question 17 is prejudicial to the United States and other parties in interest.

CONCLUSION

For the foregoing reasons, the United States requests that this Court compel Debtors to supplement their Statements of Financial Affairs by completing, within thirty days, Question 17 of Official Bankruptcy Form 7 and file it with the Court.

Respectfully submitted,

JOHN C. CRUDEN
Acting Assistant Attorney General
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DENVER, CO 80202-2466
<http://www.epa.gov/region08>

Ref:8ENF-L

July 5, 2001

BY FAX - 312-861-2200 & U.S. Mail

Janet Baer
Kirkland & Ellis
200 East Randolph Street
Chicago, Illinois 60601

RE: In re W.R. Grace & Co. & Affiliated Debtors
(USBC Del) Bankruptcy Case No. 01-01139


Dear Ms. Baer:

This follows our telephone conversation of Tuesday, July 3, 2001, and your July 5, 2001, voice mail to Jim Freeman of the U.S. Department of Justice. As we discussed on Tuesday, effective last Fall, the Standing Committee on Bankruptcy Rules approved amendments to Official Bankruptcy Form 7, the Statement of Financial Affairs, to include among other things, certain environmental disclosures. Question 17 of the current version of Official Bankruptcy Form 7 requires debtors to answer questions on environmental matters. I have enclosed from 11 *Collier on Bankruptcy* §8.41 (as I cited to you in our phone call) the discussion of the 2000 amendments along with the text of Question 17.

As we also discussed, it appears that WR Grace & Co., and all of the affiliated debtors failed to include the environmental information that was required to be included in their respective Statements of Affairs. We request that each of these debtors supplement their Statement of Affairs to include this environmental information within the next twenty (20) days.

We appreciate your attention to this matter. Please call me at (303) 312-6904 if you have any questions or wish to discuss this matter further.

Sincerely,


Andrea Madigan
Enforcement Attorney

Enclosures

Tab 1



Printed on Recycled Paper

to the person filing the list and the attorney. *See* Bankruptcy Rule 4003(b). The entity, other than the clerk, transmitting a paper to the United States trustee shall promptly file as proof of such transmittal a verified statement identifying the paper and stating the date on which it was transmitted to the United States trustee. *See* Rule 5005(b)(2).

Additional Requirements. Consult local rules for possible additional requirements.

[2]—Statement of Financial Affairs

[A]—Completion of the Statement

Unless the court orders otherwise, the debtor shall file a statement of financial affairs. *See* 11 U.S.C. § 521(1) and Bankruptcy Rule 1007(b)(1). This statement is to be completed by every debtor. Questions 1-18 are to be completed by all debtors, including those filing under chapter 12 or 13. Debtors that are or have been in business also must complete questions 19-25.

The Committee Note which accompanied this official form follows:

This form consolidates questions from former Official Forms No. 7, No. 8, and No. 10. This form is to be completed by all debtors. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs.

The Chapter 13 Statement, former Official Form 10, has been abrogated. Chapter 13 debtors are to complete this statement and the schedules prescribed in Official Form No. 6.

All questions have been converted to affirmative directions to furnish information, and each question must be answered. If the answer is "none," or the question is not applicable, the debtor is required to so state by marking the box labeled "None" provided at each question.

See Committee Note to Form 2 for a discussion of the unsworn declaration at the end of this form.

The Committee Note which accompanied the 1993 amendment of this official form reads:

Official Form 7 has been amended in two ways. In the second paragraph of the instructions, the third sentence has been deleted to

clarify that only a debtor that is or has been in business as defined in the form should answer Questions 16-21, now Questions 19-25 in Form 7, as amended in 2000. In addition, administrative proceedings have been added to the types of legal actions to be disclosed in Question 4a.

The Advisory Committee Note which accompanied the 1995 amendment of Official Form 7 reads:

This form is a "document for filing" that may be prepared by a "bankruptcy petition preparer" as defined in 11 U.S.C. § 110, which was added to the Code by the Bankruptcy Reform Act of 1994; accordingly, a signature line for such preparer is added. In addition to signing, a bankruptcy petition preparer is required by section 110 to disclose the information requested.

The Advisory Committee Note accompanying the 2000 amendment of Official Form 7 reads:

The form has been amended to provide more information to taxing authorities, pension fund supervisors, and governmental units charged with environmental protection and regulation. Four new questions have been added to the form, covering community property owned by a debtor and the debtor's non-filing spouse or former spouse (Question 16), environmental information (Question 17), any consolidated tax group of a corporate debtor (Question 24), and the debtor's contributions to any employee pension fund (Question 25). In addition, every debtor will be required to state on the form whether the debtor has been in business within six years before filing the petition and, if so, must answer the remaining questions on the form (Questions 19-25). This is an enlargement of the two-year period previously specified. One reason for the longer "reach back" period is that business debtors often owe taxes that have been owed for more than two years. Another is that some of the questions already addressed to business debtors request information for the six-year period before the commencement of the case. Application of a six-year period to this section of the form will assure disclosure of all relevant information.

[B]—Procedural Considerations

Filing. File an original and two copies with the clerk of the bankruptcy court. One copy is for transmission by the clerk to the United States trustee. Local rules may require additional copies.

None

- ☐ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the **six-year period** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None

- ☐ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERN- MENTAL UNIT	DATE OF NOTICE	ENVIRONMEN- TAL LAW
-----------------------------	--	-------------------	------------------------

None

- ☐ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERN- MENTAL UNIT	DATE OF NOTICE	ENVIRONMEN- TAL LAW
-----------------------------	--	-------------------	------------------------

None

- ☐ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMEN- TAL UNIT	DOCKET NUMBER	STATUS OR DISPOSI- TION
--	------------------	-------------------------------

18. Nature, location and name of business

None

- ☐ a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within the **six years** immediately preceding the commencement of this case.



U.S. Department of Justice

Environment and Natural Resources Division

JMG:JDF
90-11-2-07106

Environmental Enforcement Section
999 Eighteenth Street, Suite 945-NT
Denver, CO 80202

Telephone: (303) 312-7376
Facsimile: (303) 312-7331

July 13, 2001

Samuel A. Schwartz, Esq.
Kirkland & Ellis
200 East Randolph Street
Chicago, Illinois 60601
Fax: (312) 861-2200

Re: In re W.R. Grace & Co., et al. (Bankr. D. Del.); Case No. 01-01139

Dear Mr. Schwartz:

I would like to follow up on your telephone conversations earlier this week with Andrea Madigan of the United States Environmental Protection Agency ("EPA") regarding the failure of W.R. Grace & Co. and its affiliated debtors ("Debtors") to file complete Statements of Affairs in their respective bankruptcy cases. Specifically, Debtors' Statements of Affairs do not include responses to Question 17 of the current version of Official Bankruptcy Form 7. On July 5, 2001 we advised Janet Baer of your firm of this deficiency and requested that the Debtors supplement their respective Statements of Affairs to answer Question 17, which requires disclosure of certain environmental information. We also sent Ms. Baer relevant excerpts from Collier on Bankruptcy detailing these disclosure requirements along with the text of Question 17. You subsequently responded to Ms. Madigan that no one in your firm was aware of any obligation to provide the requested information, but said you would look into the matter. You also stated that if you determined that the requested information was required, the Debtors would not be able to supplement their respective Statements of Affairs any time soon due to the press of other bankruptcy issues. You later left Ms. Madigan a voice mail indicating that you had not been able to confirm that Debtors' Statements of Affairs were incomplete, and requested EPA to provide additional authority to support its request.

While we are not in the habit of providing bankruptcy research to debtor's counsel, we refer you to Memorandum by Hon. Adrian G. Duplantier, Chair, Advisory Committee on Bankruptcy Rules, dated May 7, 1999, to Hon. Anthony J. Scirica, Standing Committee on Rules of Practice and Procedure, Judicial Conference of the United States, and Communication for the Chief Justice, the Supreme Court of the United States, transmitting Amendments to the Federal Rules of Bankruptcy Procedure as Adopted by the Court, pursuant to 28 U.S.C. § 2075, dated May 2, 2000, 106th Cong., 2nd Sess., House Document 106-222. Both of these documents are cited in Collier on Bankruptcy. Also, please note that current versions of Official Bankruptcy Forms are available electronically at the federal judiciary's web site, www.uscourts.gov. They are also available on Westlaw.

July 13, 2001


Page 2

Debtors are required to use the Official Forms prescribed by the Judicial Conference of the United States. Fed. R. Bankr. P. 9009. Debtors are not permitted to pick and choose which information they would like to provide. Here, Debtors' failure to respond to Question 17 impairs the United States' ability to assess existing environmental liabilities on Debtors' properties. As a result, EPA is prejudiced in its ability to efficiently and accurately determine what claims it may have against the Debtors.

In light of Debtors' refusal to commit to provide the required information by a date certain, and Debtors' apparent unwillingness to take this matter seriously, we intend to file a motion in Bankruptcy Court to compel the Debtors to comply with Bankruptcy Rule 9009 and supplement their Statements of Affairs with the required information. I expect to file this motion as soon as practicable absent Debtors' commitment to supplement their Statements of Affairs by an agreed date certain.

Please contact me if you have any questions about this matter.

Sincerely,


James D. Freeman
Trial Attorney

cc: Andrea Madigan, EPA

**THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
W.R. GRACE & CO., et al.,)	Case No. 01-01139 (JJF)
)	(Jointly Administered)
Debtors.)	

ORDER

Upon motion of the United States requesting an Order compelling the above-captioned Debtors to supplement their Statements of Financial Affairs to include a complete and detailed response to Question 17, as set forth in Official Bankruptcy Form 7, it is hereby:

ORDERED that Debtors shall supplement their Statements of Financial Affairs to include a complete and detailed response to Question 17, as set forth in Official Bankruptcy Form 7;

ORDERED that Debtors shall examine the amendments to Official Bankruptcy Form 7, effective December 1, 2000, to determine whether any other required information was omitted from their filed Statements of Financial Affairs; and

ORDERED that Debtors shall file revised Statements of Financial Affairs within thirty (30) days of this date.

DATED: This ____ day of _____, 2001.

BY THE COURT:

Joseph J. Farnan, Jr.
United States District Court Judge

ORIGINAL

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W.R. GRACE & CO., et al.,) Case No. 01-01139 (JJF)
) (Jointly Administered)
Debtors.)

U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

2001 JUL 23 PM 4:25

FILED

CERTIFICATE OF SERVICE

I hereby certify that on the 20th day of July, 2001, I caused a copy of the **Notice of Motion; the Motion of the United States for an Order Compelling Debtors To Supplement Statements of Financial Affairs; and the Memorandum in Support of Motion of the United States for an Order Compelling Debtors To Supplement Statements of Financial Affairs** to be served via U.S. mail, postage prepaid, upon the parties-in-interest on the attached service list.



Corrine A. Christen, CLA
Paralegal Specialist
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